

Exhibit 21

L 2017-12-19 nr 1535

Skattekontrollov

§ 52

Skatteministeren kan fastsætte nærmere regler om land for land-rapporten, der indgives efter §§ 48, 49 og 51.

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Tax Code

§ 52

The Minister of Taxation may establish comprehensive rules about the country for country report, which is to be filed pursuant to §§ 48, 49 and 51.